

Amendment No. 2 to SB3135

McNally
Signature of Sponsor

AMEND Senate Bill No. 3135

House Bill No. 3169*

by deleting SECTION 6 of the bill as amended and by substituting instead the following:

SECTION 6. Tennessee Code Annotated, Section 67-1-1802(c)(1), is amended by deleting the subdivision in its entirety and by substituting instead the following language:

(c)(1) A suit challenging the denial or deemed denial of a claim for refund shall be filed in the appropriate chancery court of this state within one (1) year from the date that the claim for refund was filed with the commissioner. The chancery court shall conduct a de novo trial of the suit; provided, that the court shall have no jurisdiction in cases in which the issue is the existence, continued existence, or amount of a debt set off against a tax refund, or in which the issue is the validity of an assessment made pursuant to § 67-1-1808(i). The remedies established in § 67-1-1808 are a taxpayer's sole and exclusive remedies to challenge the existence, continued existence, or amount of a debt set off against a tax refund, or to challenge the validity of an assessment made pursuant to § 67-1-1808(i).